LILOAH FLOUR MILLS PRIVATE LIMITED

CIN: U15321WB1942PTC011126

BALANCE SHEET AS AT 31ST MARCH, 2023

	Particulars	Note No.	As at 31st March, 2023	As at 31st March, 2022	As at 31st March, 2023 ('000)	As at 31st March, 2022 ('000)
I.	**EQUITY AND LIABILITIES:**					
1.	**Shareholders' Funds**					
	(a) Share Capital	1	5,00,000	5,00,000	500.000	500.000
	(b) Reserves and Surplus	2	3,37,51,168	3,36,53,907	33,751.168	33,653.907
3.	**Current Liabilities**					
	(a) Other Current Liabilities	3	6,046	20,796	6.046	20.796
	(b) Short Term Provisions	4	63,000	28,000	63.000	28.000
	TOTAL		3,43,20,213	3,42,02,702	34,320.213	34,202.702
II	**ASSETS:**					
1.	**Non-Current Assets**					
	(a) Fixed Assets					
	(i) Property Plant and Equipment	5	54,04,130	54,04,130	5,404.130	5,404.130
	(b) Other Non-Current Assets	7	10,46,938	10,46,938	1,046.938	1,046.938
	(c) Long Term Advances	6	2,50,31,343	2,63,18,741	25,031.343	26,318.741
	Current Assets					
	(a) Cash and Bank Balances	8	27,73,762	10,42,894	2,773.762	1,042.894
	(b) Short Term Advances	9	64,041	3,90,000	64.041	390.000
	TOTAL		3,43,20,213	3,42,02,702	34,320.213	34,202.702
			-	-	-	-
	The notes form an integral part of these financial statement	18				

As per our report of even date

For Amit Kumar Surana & Company
Firm Registration No: 332194E
Chartered Accountants

For AMIT KUMAR SURANA & COMPANY
Chartered Accountants
Amit Kumar Surana
AMIT KUMAR SURANA
Proprietor
M. No. - 304957
Firm Reg. No. - 332194E

CA. Amit Kumar Surana
Proprietor
Membership No. : 304957
UDIN: 23304957BGUPBE3090
Place :- Kolkata
Date :- 30/08/2023

For and on behalf of the Board
Liloah Flour Mills Pvt. Ltd.

LILOAH FLOUR MILLS PVT. LTD.
Anita Gupta
Director

ANITA GUPTA
Director
DIN : 00166937

LILLOAH FLOUR MILLS PVT. LTD.
Director

AVANTIKA GUPTA
Director
DIN : 06503735

For and on behalf of the Board
Liloah Flour Mills Pvt. Ltd.

LILLOAH FLOUR MILLS PVT. LTD.
Anita Gupta
Director

ANITA GUPTA
Director
DIN : 00166937

LILLOAH FLOUR MILLS PVT. LTD.
Director

AVANTIKA GUPTA
Director
DIN : 06503735

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2023

	Particulars	Note No.	As at 31st March, 2023	As at 31st March, 2022	As at 31st March, 2023	As at 31st March, 2022
			`	`	` ('000)	` ('000)
I	Revenue from Operations	10	-	-	-	-
II	Other Income	11	2,19,725	3,36,88,564	219.725	33,688.564
III	**Total Income (I +II)**		**2,19,725**	3,36,88,564	**219.725**	**33,688.564**
IV	**Expenses:**					
	(1) Employee Benefit Expenses	12	-	-	-	-
	(2) Depreciation and Amortization Expenses	5	-	-	-	-
	(3) Other Expense	13	86,464	27,905	86.464	27.905
V	**Total Expenses**		**86,464**	27,905	**86.464**	**27.905**
VI	**Profit/(Loss) before tax & Extraordinary Items**		**1,33,261**	3,36,60,659	**133.261**	**33,660.659**
VII	**Tax Expense:**					
	(1) Current Tax		35,000	-	35.000	-
	(2) Deferred Tax		-	-	-	-
	Total Tax Expense		**35,000**	-	**35.000**	-
VIII	**Net Profit/(Loss) for the year**		**98,261**	3,36,60,659	**98.261**	**33,660.659**
IX	**Earnings per equity shares of Rs. 10 each:**					
	(1) Basic		2.46	841.52	2.46	841.52
	Weighted average number of shares outstanding		40,000	40,000	40,000	40,000
	The notes form an integral part of these financial statement	14				

As per our report of even date

For Amit Kumar Surana & Company
Firm Registration No: 332194E
Chartered Accountants

For AMIT KUMAR SURANA & COMPANY
Chartered Accountants

AMIT KUMAR SURANA
Proprietor
M. No. - 304957
F. R. No. - 332194E

CA. Amit Kumar Surana
Proprietor
Membership No. : 304957
UDIN: 23304957BGUPBE3090
Place :- Kolkata
Date :- 30/08/2023

For and on behalf of the Board
Liloah Flour Mills Pvt. Ltd.

LILLOAH FLOUR MILLS PVT. LTD.

ANITA GUPTA Director

Director
DIN : 00166937

LILLOAH FLOUR MILLS PVT. LTD.

AVANTIKA GUPTA Director
Director
DIN : 06503735

For and on behalf of the Board
Liloah Flour Mills Pvt. Ltd.

LILLOAH FLOUR MILLS PVT. LTD.

ANITA GUPTA Director

Director
DIN : 00166937

LILLOAH FLOUR MILLS PVT. LTD.

AVANTIKA GUPTA Director
Director
DIN : 06503735

LILOAH FLOUR MILLS PRIVATE LIMITED

CIN: U15321WB1942PTC011126

STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDING 31ST MARCH, 2023

A. Equity Share Capital

Particulars	No. of Shares	Amount
		(Figures in Rs.)
Balance as at 1st April, 2021	40,000	4,00,000
Changes in equity share capital during the year	-	-
Balance as at 31st March, 2022	40,000	4,00,000
Changes in equity share capital during the year	-	-
Balance as at 31st March, 2023	40,000	4,00,000

B. Other Equity

Particulars	Reserves & Surplus			Total
	Capital Redemption Reserve	Security Premium Reserve	Surplus in Profit & Loss Account	
	(Figures in Rs.)	(Figures in Rs.)	(Figures in Rs.)	(Figures in Rs.)
Balance as at 1st April, 2021	-	-	(50,41,753)	-50,41,753
Profit for the year	-	-	3,36,60,659	3,36,60,659
Adjustments for the year	-	-	-	-
Balance as at 31st March, 2022	-	-	2,86,18,907	2,86,18,907
Profit for the year	-	-	98,261	98,261
Adjustments for the year	-	-	(1,000)	(1,000)
Balance as at 31st March, 2023	-	-	2,87,16,168	2,87,16,168

See accompanying notes forming part of the financial statements

In terms of our report attached

For Amit Kumar Surana & Company
Firm Registration No: 332194E
Chartered Accountants

For AMIT KUMAR SURANA & COMPANY
Chartered Accountants
Amit Kumar Surana
AMIT KUMAR SURANA
Proprietor
M. No. - 304957
F. R. No. - 332194E

CA. Amit Kumar Surana
Proprietor
Membership No. : 304957
UDIN: 23304957BGUPBE3090
Place :- Kolkata
Date :- 30/08/2023

For and on behalf of the Board of Directors of
Liloah Flour Mills Pvt. Ltd.

LILLOAH FLOUR MILLS PVT. LTD.
Anita Gupta
Director

ANITA GUPTA
Director
DIN : 00166937

LILLOAH FLOUR MILLS PVT. LTD.
Avantika Gupta
Director

AVANTIKA GUPTA
Director
DIN : 06503735

LILOAH FLOUR MILLS PRIVATE LIMITED

CIN: U15321WB1942PTC011126

STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDING 31ST MARCH, 2023

(Amounts in Rupees rounded to nearest thousands)

A. Equity Share Capital

Particulars	No. of Shares	Amount (Figures in Rs.)
Balance as at 1st April, 2021	40,000	400.000
Changes in equity share capital during the year	-	-
Balance as at 31st March, 2022	40,000	400.000
Changes in equity share capital during the year	-	-
Balance as at 31st March, 2023	40,000	400.000

B. Other Equity

Particulars	Reserves & Surplus			Total
	Capital Redemption Reserve	Security Premium Reserve	Surplus in Profit & Loss Account	
	(Figures in Rs.)	(Figures in Rs.)	(Figures in Rs.)	(Figures in Rs.)
Balance as at 1st April, 2021	-	-	-5,041.753	-5,041.753
Profit for the year	-	-	33,660.659	33,660.659
Adjustments for the year	-	-	-	-
Balance as at 31st March, 2022	-	-	28,618.907	28,618.907
Profit for the year	-	-	98.261	98.261
Adjustments for the year	-	-	-1.000	-1.000
Balance as at 31st March, 2023	-	-	28,716.168	28,716.168

See accompanying notes forming part of the financial statements

In terms of our report attached

For Amit Kumar Surana & Company
Firm Registration No: 332194E
Chartered Accountants

For AMIT KUMAR SURANA & COMPANY
Chartered Accountants
Amit Kumar Surana
AMIT KUMAR SURANA
Proprietor
M. No. - 304957
F.R. No. - 332194E

CA. Amit Kumar Surana
Proprietor
Membership No. : 304957
UDIN: 23304957BGUPBE3090
Place :- Kolkata
Date :- 30/08/2023

For and on behalf of the Board of Directors of
Liloah Flour Mills Pvt. Ltd.

LILLOAH FLOUR MILLS PVT. LTD.
Anita Gupta
Director

ANITA GUPTA
Director
DIN : 00166937

LILLOAH FLOUR MILLS PVT. LTD.
Director

AVANTIKA GUPTA
Director
DIN : 06503735

LILOAH FLOUR MILLS PRIVATE LIMITED
CIN: U15321WB1942PTC011126
NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR 2022-23

NOTE '1' - SHARE CAPITAL:	As at 31st March, 2023	As at 31st March, 2022
	`	`
Authorised		
2,40,000 Equity Shares of Rs. 10/- each	**24,00,000**	**24,00,000**
[Previous Year : 2,40,000 Equity Shares of Rs. 10 each]		
1,000 Preference Shares of Rs. 100/- each	**1,00,000**	**1,00,000**
[Previous Year : 1,000 Preference Shares of Rs. 100 each]		
Total	**25,00,000**	**25,00,000**
Issued, Subscribed and Paid up		
40,000 Equity Shares of Rs.10/- each fully paid-up in Cash.	4,00,000	4,00,000
[Previous Year : 40,000 Equity Shares of Rs. 10/- each fully paid-up]		
1,000 Preference Shares of Rs.100/- each fully paid-up in Cash.	1,00,000	1,00,000
[Previous Year : 1,000 Preference Shares of Rs. 100/- each fully paid-up]		
TOTAL	**5,00,000**	**5,00,000**

(a) The reconciliation of number of shares outstanding is set out below:

Particulars	As at 31st March, 2023	As at 31st March, 2022
	No. of Shares	No. of Shares
Equity Shares at the beginning of the year	40,000	40,000
Add: Allotted during the year	-	-
Less: Cancelled during the year	-	-
Equity Shares at the end of the year	**40,000**	**40,000**

1.2 The Company has only one class of shares having a par value of Rs. 10 per share. Each Shareholder is eligible for one vote per share. The dividend proposed by the Board of Directors is subject to the approval of shareholders, except in the case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company, after distribution of all preferential amounts, in proportion of their shareholding.

1.3 Details of shares held by Promoters & Changes during the year.

Pr Shares Held by Promoters at the end of the year	As at 31st March, 2023	As at 31st March, 2022
	No. of Shares held /(% of Holding)*	No. of Shares held /(% of Holding)*
Anita Gupta	20000 (50.00)	20000 (50.00)
Avantika Gupta	20000 (50.00)	20000 (50.00)
** Shareholding % has been given in brackets.*		

NOTE '2' - RESERVE & SURPLUS:	As at 31st March, 2023	As at 31st March, 2022
	`	`
a) Securities Premium :		
Opening Balance	50,35,000	50,35,000
Add: Additions during the year	-	-
Closing Balance	**50,35,000**	**50,35,000**
b) Surplus in Profit & Loss:		
Opening Balance	2,86,18,907	(50,41,753)
Add: Balance from Profit & Loss a/c	98,261	3,36,60,659
Less: Earlier Year Income Tax adjusted	(1,000)	-
Closing Balance	**2,87,16,168**	**2,86,18,907**
TOTAL	**3,37,51,168**	**3,36,53,907**

Amit Kumar Surana & Company Kolkata FRN-332194E Chartered Accountants

LILOAH FLOUR MILLS PRIVATE LIMITED
CIN: U15321WB1942PTC011126
NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR 2022-23

NOTE '1' - SHARE CAPITAL:	As at 31st March, 2023	As at 31st March, 2022
	`	`
Authorised		
2,40,000 Equity Shares of Rs. 10/- each	**24,00,000**	**24,00,000**
[Previous Year : 2,40,000 Equity Shares of Rs. 10 each]		
1,000 Preference Shares of Rs. 100/- each	**1,00,000**	**1,00,000**
[Previous Year : 1,000 Preference Shares of Rs. 100 each]		
Total	**25,00,000**	**25,00,000**
Issued, Subscribed and Paid up		
40,000 Equity Shares of Rs.10/- each fully paid-up in Cash.	4,00,000	4,00,000
[Previous Year : 40,000 Equity Shares of Rs. 10/- each fully paid-up]		
1,000 Preference Shares of Rs.100/- each fully paid-up in Cash.	1,00,000	1,00,000
[Previous Year : 1,000 Preference Shares of Rs. 100/- each fully paid-up]		
TOTAL	**5,00,000**	**5,00,000**

(a) The reconciliation of number of shares outstanding is set out below:

Particulars	As at 31st March, 2023	As at 31st March, 2022
	No. of Shares	No. of Shares
Equity Shares at the beginning of the year	40,000	40,000
Add: Allotted during the year	-	-
Less: Cancelled during the year	-	-
Equity Shares at the end of the year	**40,000**	**40,000**

1.2 The Company has only one class of shares having a par value of Rs. 10 per share. Each Shareholder is eligible for one vote per share. The dividend proposed by the Board of Directors is subject to the approval of shareholders, except in the case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company, after distribution of all preferential amounts, in proportion of their shareholding.

1.3 Details of shares held by Promoters & Changes during the year.

Shares Held by Promoters at the end of the year	As at 31st March, 2023	As at 31st March, 2022
	No. of Shares held /(% of Holding)*	No. of Shares held /(% of Holding)*
Anita Gupta	20000 (50.00)	20000 (50.00)
Avantika Gupta	20000 (50.00)	20000 (50.00)
** Shareholding % has been given in brackets.*		

NOTE '2' - RESERVE & SURPLUS:	As at 31st March, 2023	As at 31st March, 2022
	`	`
a) Securities Premium :		
Opening Balance	50,35,000	50,35,000
Add: Additions during the year	-	-
Closing Balance	**50,35,000**	**50,35,000**
b) Surplus in Profit & Loss:		
Opening Balance	2,86,18,907	(50,41,753)
Add: Balance from Profit & Loss a/c	98,261	3,36,60,659
Less: Earlier Year Income Tax adjusted	(1,000)	-
Closing Balance	**2,87,16,168**	**2,86,18,907**
TOTAL	**3,37,51,168**	**3,36,53,907**

Amit Kumar Surana & Company Kolkata FRN-332194E Chartered Accountants

LILOAH FLOUR MILLS PRIVATE LIMITED
CIN: U15321WB1942PTC011126
NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR 2022-23

NOTE '3' - OTHER CURRENT LIABILITIES:	As at 31st March, 2023	As at 31st March, 2022
	`	`
Current Liabilities for Expenses	6,046	20,796
TOTAL	**6,046**	**20,796**

NOTE '4' - SHORT TERM PROVISIONS:	As at 31st March, 2023	As at 31st March, 2022
	`	`
Provision for Income Tax (A.Y. 2021-22)	35,000	
Provision for Income Tax (A.Y. 2021-22)	28,000	28,000
TOTAL	**63,000**	**28,000**

Amit Kumar Surana & Company
Kolkata
FRN-322194E
Chartered Accountants

LILOAH FLOUR MILLS PRIVATE LIMITED
CIN: U15321WB1942PTC011126
NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR 2022-23

NOTE '6' - LONG TERM ADVANCES	As at 31st March, 2023	As at 31st March, 2022
	`	`
Advances		
To Shareholders, Directors & Relatives	2,50,31,343	2,63,18,741
TOTAL	**2,50,31,343**	**2,63,18,741**

NOTE '7' - OTHER NON-CURRENT ASSETS:	As at 31st March, 2023	As at 31st March, 2022
	`	`
(a) Investment in Unquoted Shares		
(Unsecured, but considered not good)	10,46,938	10,46,938
TOTAL	**10,46,938**	**10,46,938**

NOTE '8' - CASH & BANK BALANCES:	As at 31st March, 2023	As at 31st March, 2022
	`	`
Cash and Cash Equivalents:		
Cash on Hand (As cerified by management)	26,29,319	10,21,800
Balance with Banks		
- In Current Accounts	1,44,443	21,094
TOTAL	**27,73,762**	**10,42,894**

NOTE '9' -SHORT TERM LOANS & ADVANCES:	As at 31st March, 2023	As at 31st March, 2022
	`	`
a) Advances to Government Authorities for taxes:		
Self Asst Tax	51,501	-
TDS	12,540	3,90,000
TOTAL	**64,041**	**3,90,000**

Amit Kumar Surana & Company
Kolkata
FRN 332194E
Chartered Accountants

LILOAH FLOUR MILLS PRIVATE LIMITED
CIN: U15321WB1942PTC011126
NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR 2022-23

NOTE '10' - REVENUE FROM OPERATIONS:	As at 31st March, 2023	As at 31st March, 2022
	`	`
Revenue	-	-
TOTAL	-	-

NOTE '11' - OTHER INCOME:	As at 31st March, 2023	As at 31st March, 2022
	`	`
Miscellaneous Income	2,15,835	
Interest on IT Refund	3,890	-
Short Term Capital Gain on Sale of Fixed Assets		3,36,88,564
TOTAL	**2,19,725**	**3,36,88,564**

NOTE '12' - EMPLOYEE BENEFIT EXPENSES:	As at 31st March, 2023	As at 31st March, 2022
	`	`
		-
TOTAL	-	-

NOTE '13' - OTHER EXPENSES:	As at 31st March, 2023	As at 31st March, 2022
	`	`
Rates & Taxes	-	16,436
Office Maintenance	75,683	-
General Expenses	900	-
Professional Charges	-	6,000
Bank Charges & Commission	3,881	469
Audit Fee	6,000	5,000
TOTAL	**86,464**	**27,905**
a) Auditor's Remuneration represents:		
i) Audit Fees	6,000	5,000
TOTAL	**6,000**	**5,000**

Amit Kumar Surana & Company
Kolkata
FRN-332194E
Chartered Accountants

LILOAH FLOUR MILLS PRIVATE LIMITED

CIN: U15321WB1942PTC011126

DETAILS OF NOTES FORMING PART OF ACCOUNTS FOR THE PERIOD ENDED 31-03-2023

Sl. No.	OTHER CURRENT LIABILITES	As at 31st March, 2023	As at 31st March, 2022
		`	`
	Audit Fees	-	10,000
	Professional Fees Payable	-	6,000
	Pinjrapole	16	16
	Pankaj Kumar Modi	-	4,750
	Shree Ganeshji Maharaj	30	30
	Amit Kumar Surana & Company	6,000	-
	TOTAL	**6,046**	**20,796**

Sl. No.	LONG TERM ADVANCES	As at 31st March, 2023	As at 31st March, 2022
		`	`
1	**To Directors, Shareholder and Relatives**		
	Anita Gupta	3,70,000	-
	Avantika Gupta	2,88,037	-
	Avinash Chandra Gupta	35,000	-
	Expression 360 Services India Pvt Ltd	70,00,000	70,00,000
	Fanatic Sports Pvt Ltd	45,69,286	56,50,000
	Mishal Vincom Pvt Ltd	77,19,020	97,68,741
	Sreepriya Gupta	50,50,000	39,00,000
	TOTAL	**2,50,31,343**	**2,63,18,741**

Sl. No.	DETAILS OF CURRENT ACCOUNTS	As at 31st March, 2023	As at 31st March, 2022
		`	`
1	Canara Bank	1,44,443	21,094
	TOTAL	**1,44,443**	**21,094**

Amit Kumar Surana & Company Kolkata FRN-322194E Chartered Accountants

NOTE '7' PARTICULARS	As on 31/03/2023			As on 31/03/2022		
	Qty	Avg Rate	Amount	Qty	Avg Rate	Amount
Investment in Unquoted Equity Shares						
BIC Estates (P) Ltd.	15,500	10.03	1,55,390.00	15,500	10.03	1,55,390.00
Durga Advisory Services Pvt. Ltd.	7,500	8.02	60,125.00	7,500	8.02	60,125.00
Labeshwari Vinimay Pvt. Ltd.	4,900	2.03	9,922.50	4,900	2.03	9,922.50
Prachi Chemical And Industries Ltd.	4,00,000	2.00	8,00,000.00	4,00,000	2.00	8,00,000.00
Indian Financial Journals Pvt. Ltd.	500	2.00	1,000.00	500	2.00	1,000.00
TOTAL EQUITY INVESTMENT (A)	**4,28,400.00**		**10,26,437.50**	**4,28,400.00**		**10,26,437.50**
Investment in Unquoted Preference Shares						
Indian Financial Journals Pvt. Ltd.	205.00	100.00	20,500.00	205.00	100.00	20,500.00
TOTAL PREFERENCE INVESTMENT (B)	**205.00**		**20,500.00**	**205.00**		**20,500.00**
TOTAL INVESTMENTS (A+B)	**4,28,605.00**		**10,46,937.50**	**4,28,605.00**		**10,46,937.50**

Amit Kumar Surana & Company
Kolkata
FRN-332194E
Chartered Accountants

LILOAH FLOUR MILLS PRIVATE LIMITED

Note : '5'

Depreciation as per Schedule II of Companies Act, 2013 for the period ended 31st March' 2023

Description of Asset	Original Cost of Asset	Scrap value of Asset	Depreciaition till 2022	WDV as on 01-04-2022	Addition during the year	Deletion during the year	Depreciation with Reserves	Depreciation Amount	Closing WDV as on 31-03-2023
LAND	58,125.00	-	-	58,125.00	-	-	-	-	58,125.00
BUILDING	64,49,688.15	-	11,96,377.00	52,53,311.15	-	-	-	-	52,53,311.15
FURNITURE & FITTINGS									
Furniture	12,30,735.00	61,537.00	11,69,198.00	61,537.00	-	-	-	-	61,537.00
OFFICE EQUIPMENTS									
Air Conditioner	4,51,555.00	22,578.00	4,28,977.00	22,578.00	-	-	-	-	22,578.00
EPBX Machine	1,71,574.00	8,579.00	1,62,995.00	8,579.00	-	-	-	-	8,579.00
TOTAL	83,61,677.15	92,694.00	29,57,547.00	54,04,130.15	-	-	-	-	54,04,130.15
PREVIOUS YEAR	1,48,69,489.15	92,694.00	41,53,923.00	1,07,15,566.15	-	65,07,813.00	11,96,377.00	-	54,04,130.15

The Company values all its fixed assets at historical cost. According to the management there is no impairment loss applicable in case of any asset of the company and carrying value of all the assets shows fair value as on date.

All fixed assets are valued at cost less accumulated depreciation. The cost of fixed assets comprises purchase price and all other attributable costs of bringing the assets to working condition for intended use and includes interest on borrowings and finance costs during the period of construction/ installation of the assets. Expenditure for addition, improvement and renewal are capitalized and expenditure for maintenance and repairs are charged to the Profit & Loss Account.

Depreciation:

Depreciation on fixed assets has been provided for on the basis of written down value method as per the life specified Schedule II Part C (as amended) of the Companies Act, 2013.

Amit Kumar Surana & Company
Kolkata
FRN 302194E
Chartered Accountants

LILOAH FLOUR MILLS PRIVATE LIMITED

PARTICULARS OF DEPRECIATION ALLOWABLE AS PER INCOME TAX ACT, 1961

(Amounts in Rupees)

PARTICULARS	RATE	W.D.V.AS ON 01.04.2022	ADDITION		DISPOSAL	TOTAL	DEPREC IATION	W.D.V.AS ON 31.03.2023	(Gain)/Loss
			BEFORE SEPT.	AFTER SEPT.					
Land	-	58,125	-	-	-	58,125	-	58,125	-
Building	-	52,53,311	-	-	-	52,53,311	-	52,53,311	-
(A)		53,11,436	-	-	-	53,11,436	-	53,11,436	-
Furniture & Fittings	10%	2,16,655	-	-	-	2,16,655		2,16,655	-
(B)		2,16,655	-	-	-	2,16,655	-	2,16,655	-
Air Conditioner	15%	31,243	-	-	-	31,243		31,243	-
EPBX Machine	15%	11,872	-	-	-	11,872		11,872	-
(C)		43,115	-	-	-	43,115	-	43,115	-
A+B+C		55,71,206	-	-	-	55,71,206	-	55,71,206	-

Amit Kumar Surana & Company
Kolkata
FRN-322194E
Chartered Accountants

LILOAH FLOUR MILLS PRIVATE LIMITED
CIN: U15321WB1942PTC011126

RATIO ANALYSIS FOR THE PERIOD ENDED 31ST MARCH 2023

Particulars	As at March 2023		As at March 2022		Variance
	Amount (`)	Ratio	Amount (`)	Ratio	
Current Assets	27,73,762		10,42,894		
Current Liabilities	6,046		20,796		
(i) Current Ratio		**458.80**		**50.15**	**815%**
** The Variance is due to increase in current assets as compared to previous year*					
Long Term Debts	-		-		
Short Term Debts	-		-		
Total Debts	-		-		
Equity Share Capital	3,42,51,168		3,41,53,907		
(ii) Debt Equity Ratio		**-**		**-**	**0%**
Operating Income	-86,464		-27,905		
Total Debt Service	-		-		
(iii) Debt Service Coverage Ratio		**-**		**-**	**0%**
** The Variance is due to no change in Debt Service as compared to previous year*					
Return	98,261		3,36,60,659		
Shareholders Fund	3,42,51,168		3,41,53,907		
(iv) Return on Equity Ratio		**0.00**		**0.99**	**-100%**
** The Variance is due to decrease in profit as compared to previous year*					
Closing Inventory	-		-		
Cost of Goods Sold	-		-		
Trade Receivables	-		-		
Trade Payables	-		-		
Total Turnover	-		-		
(v) Inventory Turnover Ratio		**-**		**-**	**0%**
(vi) Trade Receivables Turnover Ratio		**-**		**-**	**0%**
(vii) Trade Payables Turnover Ratio		**-**		**-**	**0%**
Total Revenue	-		-		
Average Operating Capital	3,42,48,037		1,70,90,953		
(viii) Net Capital Turnover Ratio		**-**		**-**	**0%**
Net Profit for the Year	1,33,261		3,36,60,659		
Total Income	2,19,725		3,36,88,564		
(ix) Net Profit Ratio		**0.61**		**1.00**	**-39%**
** The variance is due to decrease in income as compared to previous year*					
Earnings Before Interest and Taxes	1,33,261		3,36,60,659		
Total Shareholders Fund	3,42,51,168		3,41,53,907		
(x) Return on Capital Employed		**0.00**		**0.99**	**-100%**
** The variance is due to decrease in Profit as compared to previous year*					
Net Profit for the Year	98,261		3,36,60,659		
Total Shareholders Fund	3,42,51,168		3,41,53,907		
(xi) Return on Investment Ratio		**0.00**		**0.99**	**-100%**
** The variance is due to decrease in Profit as compared to previous year*					

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LILOAH FLOUR MILLS PRIVATE LIMITED
CIN: U15321WB1942PTC011126

RATIO ANALYSIS FOR THE PERIOD ENDED 31ST MARCH 2023

Particulars	As at March 2023		As at March 2022		Variance
	Amount (`)	Ratio	Amount (`)	Ratio	
Current Assets	2,774		1,043		
Current Liabilities	6		21		
(i) Current Ratio		**458.80**		**50.15**	**815%**
** The Variance is due to increase in current assets as compared to previous year*					
Long Term Debts	-		-		
Short Term Debts	-		-		
Total Debts	-		-		
Equity Share Capital	34,251		34,154		
(ii) Debt Equity Ratio		**-**		**-**	**0%**
Operating Income	-86		-28		
Total Debt Service	-		-		
(iii) Debt Service Coverage Ratio		**-**		**-**	**0%**
** The Variance is due to no change in Debt Service as compared to previous year*					
Return	98		33,661		
Shareholders Fund	34,251		34,154		
(iv) Return on Equity Ratio		**0.00**		**0.99**	**-100%**
** The Variance is due to decrease in profit as compared to previous year*					
Closing Inventory	-		-		
Cost of Goods Sold	-		-		
Trade Receivables	-		-		
Trade Payables	-		-		
Total Turnover	-		-		
(v) Inventory Turnover Ratio		**-**		**-**	**0%**
(vi) Trade Receivables Turnover Ratio		**-**		**-**	**0%**
(vii) Trade Payables Turnover Ratio		**-**		**-**	**0%**
Total Revenue	-		-		
Average Operating Capital	34,248		17,091		
(viii) Net Capital Turnover Ratio		**-**		**-**	**0%**
Net Profit for the Year	133		33,661		
Total Income	220		33,689		
(ix) Net Profit Ratio		**0.61**		**1.00**	**-39%**
** The variance is due to decrease in income as compared to previous year*					
Earnings Before Interest and Taxes	133		33,661		
Total Shareholders Fund	34,251		34,154		
(x) Return on Capital Employed		**0.00**		**0.99**	**-100%**
** The variance is due to decrease in Profit as compared to previous year*					
Net Profit for the Year	98		33,661		
Total Shareholders Fund	34,251		34,154		
(xi) Return on Investment Ratio		**0.00**		**0.99**	**-100%**
** The variance is due to decrease in Profit as compared to previous year*					

Amit Kumar Surana & Company
Kolkata
FRN-322194E
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LILOAH FLOUR MILLS PRIVATE LIMITED

1. OPINION

We have audited the accompanying standalone financial statements of **LILOAH FLOUR MILLS PRIVATE LIMITED** ('the Company'), which comprise the Balance Sheet as at 31 March 2023, the Statement of Profit and Loss, and a summary of significant accounting policies and other explanatory information *(herein after referred to as "financial statements")*.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023 and its profit/loss for the year ended on that date.

2. BASIS FOR OPINION

We conducted our audit in accordance with the Auditing Standards specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our Report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our Audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the Audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Amit Kumar Surana & Company
Kolkata
FRN-032194E
Chartered Accountants

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E Mail : amit_surana_04@yahoo.com, amitsurana04@gmail.com

3. RESPONSIBILITY OF MANAGEMENT FOR STANDALONE FINANCIAL STATEMENTS

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Board of Directors are also responsible for overseeing the company's financial reporting process.

4. AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As per Paragraph 40(b) of SA 700, for further responsibilities of the Auditor, refer to **Annexure A** of this report.

Amit Kumar Surana & Company
Kolkata
FRN-332194E
Chartered Accountants

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5. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

The requirements of the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, are not applicable to the company and hence, not commented upon.

As required by Section 143 (3) of the Act, we report that:

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our Audit.

(a) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

(b) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account;

(c) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;

(d) On the basis of the written representations received from the directors as on 31 March 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2023 from being appointed as a director in terms of Section 164 (2) of the Act;

(e) The requirement of disclosure of adequacy and operating effectiveness of Internal Financial controls with reference to financial statements is not applicable in view of exemption granted by MCA notification no. GSR 583(E) dated 13th June, 2017 read with MCA General Circular no. 08/2017 dated 25th July, 2017.

(f) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the act, as amended:

Amit Kumar Surana & Company Kolkata FRN-332194E Chartered Accountants

The company being a private limited company, provisions of section 197 of Companies Act, 2013 is not applicable to the company.

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company does not have any pending litigations which would impact its Financial position

ii. The company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.

iii. There were no amounts which required to be transferred by the company to the Investor Education and Protection Fund.

M/s. Amit Kumar Surana & Company
Chartered Accountants
Firm Regn. No. : - 332194E

For AMIT KUMAR SURANA & COMPANY
Chartered Accountants
Amit Kumar Surana
AMIT KUMAR SURANA
Proprietor
M. No. - 304957
F.R. No. - 332194E

(CA. Amit Kumar Surana)
Proprietor
Membership No: 304957
UDIN: 23304957BGUPBE3090

Place: Kolkata
Date: 30/08/2023

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ANNEXURE A

(Referred to in our Independent Auditor's Report of even date on the financial statements of Liloah Flour Mills Private Limited)

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

As part of an Audit in accordance with Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the Audit. We also:

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. The company is a Private company so the requirement of disclosure of adequacy and operating effectiveness of internal Financial controls with reference to financial statements is not applicable in view of exemption granted by MCA, and hence not commented upon.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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Amit Kumar Surana & Company Kolkata FRN-332194E Chartered Accountants

5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

M/s. Amit Kumar Surana & Company
Chartered Accountants
Firm Regn. No. : - 332194E

For AMIT KUMAR SURANA & COMPANY
Chartered Accountants
AMIT KUMAR SURANA
Proprietor
M. No. - 304957
F. R. No. - 332194E

(CA. Amit Kumar Surana)
Proprietor
Membership No: 304957
UDIN: 23304957BGUPBE3090

Place: Kolkata
Date:30/08/2023

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Acknowledgement Number:687194611081124 Date of filing : 08-Nov-2024

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year 2024-25

PAN	AAACL5049H		
Name	LILLOAH FLOUR MILLS PVT LTD		
Address	6/2,Halwasiya Mansion , Moira Street, Kolkata , Kolkata , 32-West Bengal, 91-INDIA, 700017		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	687194611081124

Taxable Income and Tax Details	Current Year business loss, if any	1	10,71,833
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	1,16,660
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 1,16,660
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by Avantika Gupta in the capacity of Director having PAN AMSPG0448C from IP address 49.37.39.92 on 08-Nov-2024 17:46:34 at KOLKATA (Place) DSC SI.No & Issuer 3331298 & 5649045581851473018CN=PantaSign Sub CA for DSC 2022,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN

System Generated Barcode/QR Code

AAACL5049H06687194611081124 74ce7a94c341ef40d08b7d6abc36d2902635e480

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU